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Dated: December 13, 2007 Signature: /Mark D. Russett/
Mark D. Russett, Reg. No. 41,281

Docket No.: 62272 (49227)
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Shinya Fujibayashi et al.

Application No.: 10/510,905

Confirmation No.: 1714

Filed: May 5, 2005

Art Unit: 1712

For: POLYURETHANE RESIN-BASED
MATERIAL FOR SLUSH MOLDING

Examiner: M. S. Zimmer

RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Applicants are in receipt of the Office Communication dated September 13, 2007, and now submit this response, which is believed to be timely filed. Kindly amend the application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 5 of this paper.

Remarks/Arguments begin on page 12 of this paper.